

2002

IDAHO INDIVIDUAL INCOME TAX RETURN

If this is an amended return, check the box. ☐

See instructions, page 5 for the reasons for amending and enter the number.

A R F W M

For calendar year 2002, or fiscal year beginning \_\_\_\_\_, ending \_\_\_\_\_

Use IDAHO label. Otherwise, please print or type.

Your first name and initial

Last name

Your Social Security Number

Spouse's first name and initial

Last name

Spouse's Social Security Number

Address (number, street and apartment number)

City, State and Zip Code

▲ **IMPORTANT!** ▲  
You **must** enter your SSN(s) above.

Do you need Idaho income tax forms mailed to you next year? ☐ Yes ☐ No

**Filing status** If filing married joint or separate return, enter spouse's name and social security number above.  
1. ☐ Single  
2. ☐ Married filing joint return  
3. ☐ Married filing separate return  
4. ☐ Head of household  
5. ☐ Qualifying widow(er)

**6. Exemptions** Enter the same number claimed on federal return.  
a. ☐ Yourself { If parents, or someone else, can claim you (or your spouse) as dependents, enter "0."  
b. ☐ Spouse  
c. ☐ Other dependents  
d. ☐ Total exemptions

**Election campaign fund**  
I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return).  
7. Yourself 8. Spouse  
Constitution ☐ ☐ Reform ☐ ☐  
Democratic ☐ ☐ Republican ☐ ☐  
Libertarian ☐ ☐ No Specific ☐ ☐  
Natural Law ☐ ☐ None ☐ ☐

ATTACH PAYMENT HERE

ATTACH STATE W-2 COPIES HERE

**INCOME. See instructions, page 5.**  
9. Enter your federal adjusted gross income from federal Form 1040, line 35; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Attach a complete copy of your federal return. ☐ 9 00  
10. Additions from Form 39R, Part A, line 6. Attach Form 39R. ☐ 10 00  
11. Total. Add lines 9 and 10. ☐ 11 00  
12. Subtraction from Form 39R, Part B, line 21. Attach Form 39R. ☐ 12 00  
13. TOTAL ADJUSTED INCOME. Subtract line 12 from line 11. ☐ 13 00  
If you have an NOL and are electing to forego the carryback period, check here. ☐

**TAX COMPUTATION. See instructions, page 5.**  

**Standard Deduction For Most People**  
Single: \$4,700  
Head of Household: \$6,900  
Married filing Jointly: \$9,400  
Married filing Separately: \$3,925  
Qualifying Widow(er): \$7,850

14. CHECK ☐ a. If age 65 or older ☐ Yourself ☐ Spouse  
b. If blind ☐ Yourself ☐ Spouse  
c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 20 and 48. ☐

15. Itemized deductions. Attach federal Schedule A. Federal limits apply. ☐ 15 00  
16. All state and local income taxes included on federal Schedule A, line 5 ☐ 16 00  
17. Subtract line 16 from line 15. If you do not use federal Schedule A, enter zero. ☐ 17 00  
18. Standard deduction. See instructions, page 6, if you checked any box on line 14. ☐ 18 00  
19. Subtract the LARGER of line 17 or 18 from line 13. If less than zero, enter zero. ☐ 19 00  
20. Multiply **\$3,000** by the number of exemptions claimed on line 6d. Federal limits apply. ☐ 20 00  
21. Taxable income. Subtract line 20 from line 19. If less than zero, enter zero. ☐ 21 00  
22. Tax from tables or rate schedule. See instructions, page 28. ☐ 22 00

Continue to page 2.

☐ Within 180 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

SIGN HERE

Your signature

Date

Paid preparer's signature

Preparer's EIN, SSN, or PTIN

Spouse's signature (if a joint return, BOTH MUST SIGN)

Daytime phone

Address and phone number

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.

|   |    |    |    |    |
|---|----|----|----|----|
| 23. Tax amount from line 22.  |    | 23 |    | 00 |
| <b>CREDITS. Limits apply. See instructions, page 7.</b>   |    |    |    |    |
| 24. Income tax paid to other states. Attach Form 39R and a copy of the other state return(s).                               | 24 | 00 |    |    |
| 25. Credit for contributions to Idaho educational entities  | 25 | 00 |    |    |
| 26. Investment tax credit. Attach Form 49. Earned <input type="checkbox"/> Allowed <input type="checkbox"/>                 | 26 | 00 |    |    |
| 27. Credit for contributions to Idaho youth and rehabilitation facilities   | 27 | 00 |    |    |
| 28. Credit for production equipment using post-consumer waste   | 28 | 00 |    |    |
| 29. Natural resources conservation credit   | 29 | 00 |    |    |
| 30. Promoter-sponsored event credit   | 30 | 00 |    |    |
| 31. Credit for qualifying new employees. Attach Form 55. Earned <input type="checkbox"/> Allowed <input type="checkbox"/>   | 31 | 00 |    |    |
| 32. Credit for Idaho research activities. Attach Form 67. Earned <input type="checkbox"/> Allowed <input type="checkbox"/>  | 32 | 00 |    |    |
| 33. Broadband equipment investment credit. Attach Form 68. Earned <input type="checkbox"/> Allowed <input type="checkbox"/> | 33 | 00 |    |    |
| 34. Incentive investment tax credit. Attach Form 69.  | 34 | 00 |    |    |
| 35. Electronically filed return credit  |    |    |    |    |
| 36. TOTAL CREDITS. Add lines 24 through 35.   |    | 36 |    | 00 |
| 37. Subtract line 36 from line 23. If line 36 is more than line 23, enter zero.   |    | 37 |    | 00 |
| <b>OTHER TAXES. See instructions, page 8.</b>   |    |    |    |    |
| 38. Fuels tax due. Attach Form 75.  |    | 38 |    | 00 |
| 39. Sales/Use tax due on mail order, Internet, and other nontaxed purchases   |    | 39 |    | 00 |
| 40. Tax from recapture of investment tax credit. Attach Form 49R.   |    | 40 |    | 00 |
| 41. Tax from recapture of broadband equipment investment credit. Attach Form 68R.   |    | 41 |    | 00 |
| 42. Tax from recapture of incentive investment tax credit. Attach Form 69R.   |    | 42 |    | 00 |
| 43. Permanent building fund. Check the box if you are receiving Idaho public assistance payments. <input type="checkbox"/>  |    | 43 | 10 | 00 |
| 44. TOTAL TAX. Add lines 37 through 43.   |    | 44 |    | 00 |
| <b>DONATIONS. See instructions, page 8.</b>   |    |    |    |    |
| 45. I wish to donate to the Nongame Wildlife Conservation Fund.   |    | 45 |    | 00 |
| 46. I wish to donate to the Children's Trust Fund/Child Abuse Prevention.   |    | 46 |    | 00 |
| 47. TOTAL TAX PLUS DONATIONS. Add lines 44 through 46.  |    | 47 |    | 00 |
| <b>PAYMENTS and OTHER CREDITS. See instructions, page 8.</b>  |    |    |    |    |
| 48. Grocery credit. \$20 per person claimed on line 6d  |    | 48 |    | 00 |
| 49. Additional grocery credit. \$15 per person 65 or older claimed on line 14a  |    | 49 |    | 00 |
| 50. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39R.                     |    | 50 |    | 00 |
| 51. Special fuels tax refund Gasoline tax refund Attach Form 75.  |    | 51 |    | 00 |
| 52. Idaho income tax withheld. Attach Form(s) W-2.  |    | 52 |    | 00 |
| 53. 2002 Form 51 payment(s) and amount applied from 2001 return   |    | 53 |    | 00 |
| 54. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 48 through 53.  |    | 54 |    | 00 |
| <b>If line 47 is more than line 54, GO TO LINE 55. If line 47 is less than line 54, GO TO LINE 58.</b>                      |    |    |    |    |
| <b>REFUND or TOTAL DUE. See instructions, page 9.</b>   |    |    |    |    |
| 55. TAX DUE. Subtract line 54 from line 47.   |    | 55 |    | 00 |
| 56. Penalty <input type="checkbox"/> Interest from the due date <input type="checkbox"/> Enter total                        |    | 56 |    | 00 |
| Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account. <input type="checkbox"/>     |    |    |    |    |
| 57. TOTAL DUE. Add lines 55 and 56. Make check or money order payable to the Idaho State Tax Commission.                    |    | 57 |    | 00 |
| 58. OVERPAID. Line 54 minus lines 47 and 56.<br>This is the amount you overpaid.  | 58 | 00 |    |    |
| 59. REFUND. Amount of line 58 to be refunded to you.  | 59 | 00 |    |    |
| 60. ESTIMATED TAX. Amount of line 58 to be applied to your 2003 estimated tax.  |    | 60 |    | 00 |
| <b>AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.</b>                                      |    |    |    |    |
| 61. Total tax due (line 57) or overpayment (line 58) on this return   |    | 61 |    | 00 |
| 62. Refund from original return plus additional refunds   |    | 62 |    | 00 |
| 63. Tax paid with original return plus additional tax paid  |    | 63 |    | 00 |
| 64. Amended tax due or refund. Add lines 61 and 62 and subtract line 63.  |    | 64 |    | 00 |